THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.2382 of 2006

Dated: 17.04.2007

Between:

E.Paramesh Babu.

..... PETITIONER

AND

The Regional Transport Officer,
Cuddapah, Cuddapah District.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.2382 of 2006

Order: ***(Per The Hon'ble Sri Justice Bilal Nazki)***

The difference of tax between Stage Carriage and Contract Carriage was demanded by the respondent-Regional Transport Officer by issuance of the impugned demand notice.

On 08-02-2006, this Court ordered release of the vehicle on payment of the disputed amount without prejudice to the rights of the petitioner.

On instructions, it is submitted by the learned Government Pleader for Transport that the amount has already been paid and the vehicle has also been released.

The learned Counsel for the petitioner submits that the petitioner could not be asked to pay the difference of tax, which he had already paid, and he is entitled to its reimbursement and he is also entitled to renewal of the premium.

The amount has been paid by the petitioner

although the issue, whether the petitioner has to pay any difference of tax amount or not, is still under dispute. Yet the permit has not been renewed. The respondent has no justification in not renewing the permit.

We have seen the impugned demand notice, which has been issued subsequent to the issuance of a show cause notice and receipt of a reply to that notice. The reply to show cause notice was dismissed in one line by the respondent-Regional Transport Officer in following terms:

> 'Perused the explanation and the explanation is not satisfactory and is only an after thought.'

This is not a reason, which quasi-judicial authorities are supposed to give, while disposing of the matters of this nature. Therefore, on this ground alone, we allow the Writ Petition, set aside the impugned demand notice and direct the respondent-Regional Transport Officer, Cuddapah District, to pass a fresh order giving reasons for coming to such conclusion. The difference of tax amount paid by the petitioner shall remain with the respondent-Regional Transport Officer till fresh order is passed. The respondent is further directed to renew the permit immediately. No costs.

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(Bilal Nazki, J)

17th April, 2007

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(Nooty Ramamohana Rao, J)

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